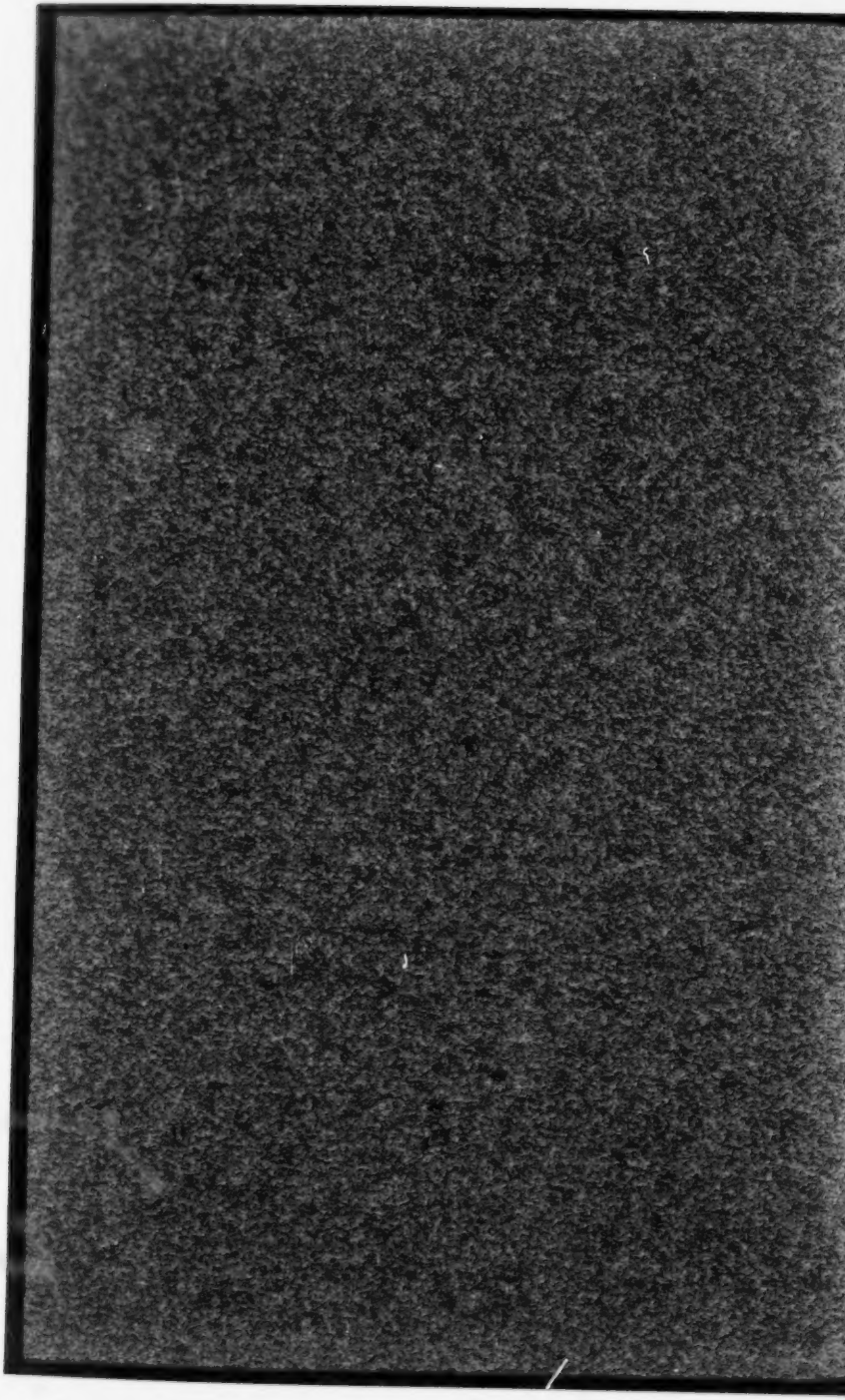

In the Supreme Court of the United States.

OCTOBER TERM, 1920.

MERCHANTS LOAN & TRUST COMPANY, trustee of the estate of Arthur Ryerson, Plaintiff in Error, *v.* JULIUS SMIETANKA, FORMERLY UNITED States Collector of internal revenue for the first district of Illinois.	No. 608.
ELDORADO COAL & MINING COMPANY, Plaintiff in Error, *v.* HARRY W. MAGER, UNITED STATES Collector of internal revenue for the first district of Illinois.	No. 609.

IN ERROR TO THE DISTRICT COURT OF THE UNITED STATES FOR THE NORTHERN DISTRICT OF ILLINOIS.

MOTION TO ADVANCE.

The Solicitor General moves the court to advance the above-styled causes and set them for hearing on January 3, 1921.

Both of these cases are cases in which it is sought to recover income and excess-profits taxes alleged to have been illegally collected.

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No. 608 involves the taxability of increase in the value of the capital assets of a trust estate held for a life tenant and unascertained remainderman accruing since March 1, 1913, and reduced to cash by conversion in 1917 by a sale for the purpose of reinvestment.

No. 609 involves the taxability of a profit realized on a winding-up sale of all the assets of a corporation, and particularly with respect to profits realized at such sale by the appreciation of capital assets.

The questions in the two cases turn upon much the same considerations and should be heard and determined by the court at the same time. They are questions about which much controversy has arisen and which enter into the determination of many pending claims. Their early determination is of great importance to the department of the Government administering the tax law.

Opposing counsel concur.

Respectfully submitted.

WILLIAM L. FRIERSON,
Solicitor General.

DECEMBER, 1920.

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